of deeds and the clerk of the Superior Court of Mecklenburg County, and fixing salaries of the jailer and deputy sheriffs, and amending chapter 236 of the Public-Local Laws of 1931, reducing the salary of the chairman of the board of county commissioners of Mecklenburg County.

Upon motion of Senator Kirkpatrick, the rules are suspended and the bill is placed upon its immediate readings.

Passes its second and third readings and is ordered sent to the House of Representatives.

By Senator Kirkpatrick: S. R. 174, a resolution to require a committee to secure and submit estimates as to the cost of replacing all wooden materials in the State prison with steel and concrete structure.

Referred to Committee on Penal Institutions.

By Senator Kirkpatrick: S. B. 175, a bill to create the offices of treasurertax collector of Mecklenburg County, and collector of revenue for the city of Charlotte, prescribing their duties and setting forth the manner of taking judgment against delinquent taxpayers.

Upon motion of Senator Kirkpatrick, the rules are suspended and the bill is placed upon its immediate readings.

Passes its second and third readings and is ordered sent to the House of Representatives.

By Senator Francis: S. B. 176, a bill to require insurance companies writing workmen's compensation insurance in North Carolina to deposit with the treasurer of the State of North Carolina funds to protect outstanding liability.

Referred to Committee on Insurance.

By Senators Francis and Patton: S. B. 177, a bill to provide for the extension of time for the payment of property taxes assessed for the year of 1932, and to be assessed for the year of 1933 in Haywood, Jackson, Transylvania, Macon, Swain, Clay, Cherokee and Graham counties.

Referred to Committee on Finance.

By Senator Patton: S. B. 178, a bill to amend chapter 299 of Public Laws of 1931, relating to the standard weight of packages of corn meal in Macon County.

Upon motion of Senator Patton, the rules are suspended and the bill is placed upon its immediate readings.

Passes its second and third readings and is ordered sent to the House of Representatives.

By Senator Patton: S. B. 179, a bill to amend chapter 83 of Public Laws of 1927, decreasing the payments to be made by those entering land in Cherokee, Clay, Graham, Macon and Swain counties.

Referred to Committee on Finance.

By Senators Dungan and Clement: S. B. 180, a bill to allow the counties, municipalities and other governing agencies to refund tax sales certificates. Referred to Committee on Finance.

By Senator Aiken: S. B. 181, a bill to amend chapter 86, Public Laws of North Carolina, session 1925, the same being "An act to authorize and empower administrators, executors or collectors of a decedent's estate to